



State of Israel
Ministry of Finance
Israel Tax Authority

Certificate of Fiscal Residence

I hereby certify with regard to Bank Leumi Le Israel No. 52-001807-8,
(hereinafter: "the taxpayer") as follows:

Tax Year: 2010.

- a) The taxpayer is a resident of Israel and is subject tax in Israel as such.
- b) The taxpayer regularly reports its income as required, the most recent income tax return filed for the year 2008.




Menachem Horovitz c.p.a

Deputy to the chief

Assessing Officer For Large Enterprises

21.1.10

Date of Signature

Official Stamp

Assessing Officer For Large Enterprises

125 Menachem Begin Rd. Tel - Aviv, Israel, Tel: 972-3-7633773, Fax: 972-3-7633775